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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

No. CCT/26-2/2024-25/82/993

In exercise of the powers conferred by sub-section (2) of Section 4 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act"), read with Rule 109A of the rules made thereunder and in supersession of Notification No. CCT/26-2/2018-19/79/2777 dated 16th December, 2022, published in the Official Gazette, Extraordinary No. 3, Series II No. 37 dated 16th December, 2022, except as regards things done or omitted to be done before such supersession, I, the undersigned Commissioner of State Tax hereby specify the jurisdiction of the Appellate Authority as under:-

Sr. No.	Appellate Authority under Rule of the Goa G. S. T. Rules, 2017	Authority specified	Jurisdiction
1	2	3	4
1.	109A (1) (a) where decision or order is passed by the Deputy Commissioner	Additional Commissioner of State Tax-I (North)	North Goa District.
2.	109A (1) (a) where decision or order is passed by the Deputy Commissioner	Additional Commissioner of State Tax-II (South)	South Goa District.
3.	109A (1) (b) where decision or order is passed by the State Tax Officer or the Assistant State Tax Officer	Deputy Commissioner of State Tax in-charge of Appeals Section	Entire State of Goa.

This Notification shall come into force with immediate effect.

S. S. Gill, IAS, Commissioner of State Tax.

Panaji, 13th June, 2024.

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Suggestions are welcomed on e-mail: dir-gpps.goa@nic.in